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**Annual**

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**Report**

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**1989-1990**

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**Somersworth, NH**





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**Annual**

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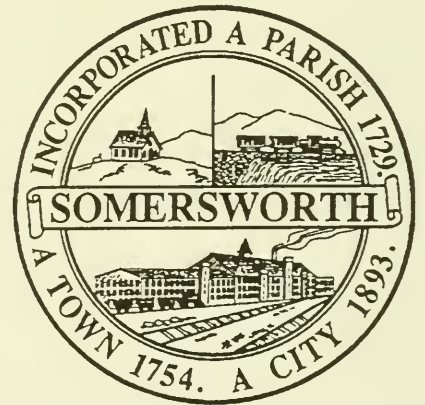
**Report**

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**1989-1990**

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**Somersworth, NH**





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Mayor James M. McLin

(Foster's Daily Democrat Photo)

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# CITY OFFICIALS

## **Mayor**

James M. McLin,  
Term Exp. Jan. 1992

## **City Manager**

Philip L. Munck,  
Douglas R. Elliott, Jr.,  
Replaced

## **Councilman Ward 1**

James Morrisette,  
Term Exp. Jan. 1992

## **Councilman Ward 2**

Timothy Tapscott, elected as  
Councilman at Large  
Martin Lussier, Replaced  
Term Exp. Jan. 1992

## **Councilman Ward 3**

Anne DeSerres,  
Term Exp. Jan. 1992

## **Councilman Ward 4**

Roland Frechette,  
Term Exp. Jan. 1992

## **Councilman Ward 5**

Romeo Messier,  
Term Exp. Jan. 1992

## **Councilmen at Large**

David Littlefield,  
Term Exp. Jan. 1994  
Brian P. Tapscott,  
Term Exp. Jan. 1994  
Roger Berube,  
Term Exp. Jan. 1994  
Timothy Tapscott, Deceased  
James Ball, Replaced  
Term Exp. Jan. 1994

## **Assessor**

Shirley White

## **Code Enforcement Officer**

Elvin Wilmouth

## **City Clerk**

Nancy A. Liebson

## **Clerk of Court**

Patricia Dorr

## **District Court Judge**

Clyde R. Coolidge

## **Special Justice**

Judy Roberts

## **Fire Chief**

Paul Vallee

## **Police Chief**

Patrick L. Cote

## **Welfare Officer**

Doris Dupuis, Retired  
Kim St. Hilaire, Replaced

## **Plumbing & Electrical Inspector**

Robert Kirouac

## **City Engineer**

Norman G. Leclerc

## **Solicitor**

Shaheen, Cappiello  
Stein & Gordon

## **Director of Public Works**

Greg Mack

## **Tax Collector**

Patricia Flanagan

## **Finance Officer**

Thomas Marcoux, Resigned  
Eileen Cabanel, Replaced

## **City Planner**

Kathleen Brown

## **Assessors**

Term 3 Years  
Salary \$500 Yearly  
Normand Shaw,  
Term Exp. March 1991  
James Cowan,  
Term Exp. March 1992

## **Board of Adjustment**

No Salary: Term 3 Years  
Francis Vincent,  
Term Exp. July 28, 1991  
Ronald Lehoullier,  
Term Exp. July 28, 1992  
Carole Adams, Resigned  
Daniel Pageotte, Replaced  
Term Exp. July 28, 1990  
Anne DeSerres,  
Term Exp. July 28, 1990  
Richard Michaels,  
Term Exp. July 28, 1991

## **Alternates:**

Matt Lavoie  
Samuel Reid

## **Conservation Commission**

3 Year Term  
Deborah Andruschkevich,  
Resigned  
Martin Curran, Replaced  
Term Exp. Nov. 1991  
Imants Millers,  
Term Exp. Nov. 1992  
Herbert Day, Resigned  
Donald Pageotte, Replaced  
Term Exp. Nov. 1990  
Mitchell Strain,  
Term Exp. Nov. 1991  
Stan Hawthorne,  
Term Exp. Nov. 1992  
James Ball,  
Term Exp. Nov. 1990  
Frank Richardson,  
Term Exp. 1992

## **Cemetery Trustees**

Term 5 Years  
Salary: Clerk \$500  
Others: No Salary  
Frances Wooley,  
Term Exp. Jan. 1990  
Elsie Gould,  
Term Exp. Jan. 1995  
Roger Varney,  
Term Exp. Jan. 1993  
Lawrence Brundage,  
Moved out of City  
Mark Taylor, Replaced  
Term Exp. Jan. 1992  
Phil Wentworth,  
Term Exp. Jan. 1991

## **Library Trustees**

No Salary: Term 5 Years

Eugene Hebert,

Term Exp. Jan. 1992

Margaret Michaels, Resigned

Eileen Flick, Replaced

Term Exp. Jan. 1993

Gerard Gaudreau,

Term Exp. Jan. 1994

Richard Dumont,

Term Exp. Jan. 1991

Susan Littlefield,

Term Exp. Jan. 1995

Librarian: Debora Longo

## **Industrial**

### **Development**

#### **Authority**

Kathleen Soldati,

Term Exp. March 1987

Roger Berube,

Term Exp. March 1988

Max Isacoff,

Term Exp. March 1989

Albert Cormier,

Term Exp. March 1989

Timothy Tapscott,

Term Exp. March 1987

Marcel Cote,

Term Exp. March 1989

Keith Dinger,

Term Exp. March 1988

Ernie Connor,

Term Exp. March 1991

Richard Sylvain,

Term Exp. March 1991

## **Planning Board**

Administrative Members

Philip L. Munck,

City Manager

Douglas R. Elliott, Jr.,

Replaced

Norman Leclerc,

City Engineer

Brian Tapscott,

City Council Member

James Ball,

Term Exp. March 23, 1990

David Rovelto,

Term Exp. March 23, 1991

Philip Wysocki,

Term Exp. March 23, 1991

Francis C. Vincent,

Term Exp. March 23, 1992

Dennis Messier,

Term Exp. March 1989

William Boulanger,

Term Exp. March 23, 1990

Alternate: Ernie Connor

## **Traffic Safety Committee**

Norman Leclerc,

City Engineer

Patrick L. Cote,

Chief of Police

Paul Vallee,

Fire Chief

Greg Mack,

Director of Public Works

Romeo Messier,

Council Rep.

City Manager

ex officio

Mayor

ex officio

Kathy Brown,

Dir. of Planning &

Economic Dev.

Paul Maskwa,

Asst. Principal

Maxwell Young,

Term Exp. July 1989

Paul Robidas,

Term Exp. July 1990

John Jackman, Resigned

William Curtis, Replaced

Term Exp. July 1991

## **Personnel Advisory Board**

Paul Flayhan,

Term Exp. April 1, 1990

David Melanson,

Term Exp. April 1, 1991

Howard Shecter,

Term Exp. April 1, 1992

## **Trustees of Trust**

### **Funds**

Term 3 Years

Paul Carpenter,

Term Exp. Jan. 1991

Vivianne Derosier,

Term Exp. Jan. 1992

Richard Jutras,

Term Exp. Jan. 1990

## **Somersworth Housing Authority**

Term 5 Years

David L. Roberge,

Term Exp. Feb. 28, 1995

Nicholas Papatones, Moved

George Bald, Replaced

Term Exp. Feb. 28, 1991

Jean Gill,

Term Exp. Feb. 28, 1992

Eugene F. Barry,

Term Exp. Feb. 28, 1993

Joan Lynch,

Term Exp. Feb. 28, 1994

## **Water Commissioners**

Term 2 Years

Philip L. Munck, Chairman

Douglas R. Elliott, Jr.,

Replaced

Norman G. Leclerc, Clerk

Romeo Messier,

Term Exp. Jan. 1990

Rene Boucher, Deceased

John Chick, Replaced

Term Exp. Jan. 1991

## **School Board**

Terms Exp. Jan. 1992

## **Ward 1**

Armand Brulotte, Resigned

Lincoln Soldati, Replaced

## **Ward 2**

Clair Snyder

## **Ward 3**

Frederick A. Strum, Sr.

## **Ward 4**

John Flick

## **Ward 5**

Marcel Cote

## **At Large**

Term Exp. Jan. 1994

Mary Ann Mascianica

Sherie Dinger

John LaIacona

Carroll E. Nelson, III

## **Recreation Advisory Board**

Timothy Tapscott,

Term Exp. April 7, 1989

Gary Hadsdon,

Term Exp. April 7, 1989

Andrew Schachat,

Term Exp. April 7, 1989

Dana Hilliard,

Term Exp. April 7, 1989

Mike Turgeon,

Term Exp. April 7, 1989



Gail Masse,  
Term Exp. April 7, 1989  
Claudett Bayko,  
Term Exp. April 7, 1989  
Sherie Dinger,  
Term Exp. April 7, 1989  
Paul Blanchette,  
Term Exp. April 7, 1989  
Imants Millers,  
Term Exp. April 7, 1989  
Charles Pehowic,  
Term Exp. April 7, 1989  
Ronald Fredette,  
Term Exp. April 7, 1989

### **Fair Hearing Board**

George Bald,  
Term Exp. April 7, 1990  
Jeannette Lefebvre,  
Term Exp. April 7, 1991  
Ronald Indorf,  
Term Exp. April 21, 1989

### **Historic District Commission**

Brian Tapscott,  
Term Exp. Jan. 1993  
Woodard Openo,  
Term Exp. March 1989  
Thomas Shafer,  
Term Exp. March 1989  
Sally Goodwin,  
Term Exp. March 1991  
John Jackman,  
Term Exp. March 1988  
Monica Zulauf,  
Term Exp. Jan. 1990  
Joseph Dreinczyk,  
Term Exp. April 1992  
Frank Amedeo,  
Term Exp. March 1991

### **Industrial Relations Committee**

Max Isacoff,  
Term Exp. Jan. 1990  
Albert Cormier,  
Term Exp. Jan. 1990  
Leo Perreault,  
Term Exp. Jan. 1988  
James Ball,  
Term Exp. Jan. 1990

### **Election Officials**

Term Expires Jan. 1992

#### **Ward 1**

##### **Moderator:**

Paul Chabot

##### **Ward Clerk:**

Jacqueline Adrien

##### **Selectmen**

Gemma Bisson

#### **Ward 2**

##### **Moderator:**

Clair Snyder

##### **Ward Clerk:**

Frances Wooley

##### **Selectmen:**

Albert Turgeon  
Maxwell Young  
Rita Turgeon

#### **Ward 3**

##### **Moderator:**

Vivianne Derosier

##### **Ward Clerk:**

Barbara Cals

##### **Selectmen:**

Arthur Joy  
Jeanne Ambrose  
Dorothy Dumais

#### **Ward 4**

##### **Moderator:**

Douglas Spence

##### **Ward Clerk:**

Dennis Gagne

##### **Selectmen:**

Lucille Frechette  
Lillian Roberge  
Marcelle Chabot

#### **Ward 5**

##### **Moderator:**

Rita Sullivan

##### **Ward Clerk:**

Helen Demers

##### **Selectmen:**

Richard Brunelle  
Mary Dumais

### **Supervisors of the Checklist**

Patricia Coolidge,  
Term Exp. Sept. 1990  
Mary Ann Roberge,  
Term Exp. Sept. 1992  
John Richard, Resigned  
Term Exp. Sept. 1993  
Agnes Pouliot,  
Term Exp. Sept. 1994  
Rita Boucher,  
Term Exp. Sept. 1991

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## 1989/1990 RESOLUTIONS

1. Resolution No. 48-89 Establishing a Budget Policy. 7/17/89
2. Resolution No. 1-90 Support President's Actions to Protect the American Flag. 7/17/89
3. Resolution No. 2-90 Accept Revised Engineering Report and Set Public Hearing on Sewer. 8/21/89
4. Resolution No. 6-90 Special Committee on Improvements to City Council Chambers. 10/16/89
5. Resolution No. 7-90 Law Enforcement Officers Memorial Fund. 10/16/89
6. Resolution No. 3-90 Approving the Dover Road Sewer Project and Establishing the Costs to be Specially Assessed. 10/16/89
7. Resolution No. 4-90 Recognition of General Electric Company. 11/13/89
8. Resolution No. 5-90 Accepting Streets. 11/13/89
9. Resolution No. 8-90 Recognition of Service by Doris Dupuis. 12/4/89
10. Resolution No. 9-90 Sale of Lot 4-7 in Malley Farm Industrial Park. 12/18/89
11. Resolution No. 10-90 1990 City Manager Selection Process. 12/18/89
12. Resolution No. 11-90 1990 City Manager Search Committee. 12/18/89
13. Resolution No. 12-90 Relative to the Approval of the Community Development Block Grant Program. 1/22/90
14. Resolution No. 14-90 Somersworth Vocational Education Center. 1/22/90
15. Resolution No. 18-90 Housing and Economic Development Revision to Master Plan. 2/20/90
16. Resolution No. 30-90 Discontinuing a Portion of Indigo Hill Road. 4/16/90
17. Resolution No. 31-90 Earth Day 1990. 4/16/90
18. Resolution No. 32-90 Mast Point Dam Property Improvements. 4/16/90
19. Resolution No. 16-90 Accepting Francoeur Drive. 5/7/90

20. Resolution 34-90 Layout of Road (For Willand Commons Subdivision). 5/7/90
21. Resolution No. 33-90 Indemnification for Damages. 5/7/90
22. Resolution No. 36-90 Route 16 Open House. 5/7/90
23. Resolution No. 9-90 Sale of Lot 4-7 in Malley Farm Industrial Park.  
(Amendment passed 5/7/90)
24. Resolution No. 38-90 Establishing the Highway Capital Reserve Fund.  
6/18/90
25. Resolution No. 39-90 Establishing the Municipal Building Capital Reserve  
Fund. 6/18/90
26. Resolution No. 40-90 Establishing the Municipal Vehicle Capital Reserve  
Fund. 6/18/90
27. Resolution No. 41-90 Discontinuance of a portion of Cote Street and a portion  
of Emmons Street. 6/18/90
28. Resolution No. 42-90 Sale of Discontinued portion of Cote Street and Emmons  
Street and Acceptance of Land for Widening of Emmons Street. 6/18/90



Inauguration of Mayor James M. McLin, Councilmen at Large and School Board at Large

(Foster's Daily Democrat Photo)

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## 1989/1990 ORDINANCES

1. Ordinance No. 43-89 Amendment to Chapter 13 Police Offenses. 7/17/89
2. Ordinance No. 44-89 Amendment to Chapter 13 Police Offenses Intersection Controls. 7/17/89
3. Ordinance No. 45-89 To Amend Zoning Ordinance with Respect to Home Occupations. 7/17/89
4. Ordinance No. 48-89 Amendment to Chapter 29, Administrative Code. 7/17/89
5. Ordinance No. 49-89 Setting City Council Salaries. 8/21/89
6. Ordinance No. 3-90 Control and Containment of Hazardous Materials. 8/21/89
7. Ordinance No. 4-90 Temporary No Parking. 8/21/89
8. Ordinance No. 1-90 Recodification of Chapter 19 – Zoning Ordinance. 8/30/89
9. Ordinance No. 6-90 Amending Chapter 20 Building Code. 10/2/89
10. Ordinance No. 7-90 Amending Chapter 16A Fire Prevention Code. 10/2/89
11. Ordinance No. 5-90 Supplemental School Appropriation. 9/18/89
12. Ordinance No. 11-90 Fees and Taxes. 10/16/89
13. Ordinance No. 12-90 Amending Chapter 29. 10/16/89
14. Ordinance 13-90 Amending Chapter 29, New Paragraph 3.1A. 10/16/89
15. Ordinance No. 8-90 Preparation of the Dover Road Sewer Project Special Assessment Roll and Amendment to Chapter 8A. 10/16/89
16. Ordinance No. 14-90 Amendment to Chapter 13, Section G Permit and Reserved Parking. 11/13/89
17. Ordinance No. 15-90 Amendment to Chapter 13, Section F Time Limited Parking. 11/13/89
18. Ordinance No. 2-90 Dispersal of Funds Received from Auction of City Property. 11/20/89



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19. Ordinance No. 17-90 Amendments to Personnel Rules. 11/20/89
  20. Ordinance No. 18-90 Correct Portions of City Code. 11/20/89
  21. Ordinance No. 19-90 Supplemental Appropriation. 11/20/89
  22. Ordinance No. 23-90 Amending Chapter 13, Section 7. 12/21/89
  23. Ordinance No. 21-90 Hawkers, Peddlers and Vendors. 1/8/90
  24. Ordinance No. 20-90 Route 16 Sewer Project Special Assessment Roll. 1/8/90
  25. Ordinance No. 9-90 Amendment to Chapter 13 Police Offenses. 1/22/90
  26. Ordinance No. 32-90 Prohibit Parking Over and Behind Curb. 1/22/90
  27. Ordinance No. 22-90 Drug Paraphernalia . 2/5/90
  28. Ordinance No. 33-90 Supplemental Appropriation. 2/20/90
  29. Ordinance No. 24-90 Zoning Ordinance Amendment – Fee Required for Review by Historic District Commission. 2/20/90
  30. Ordinance No. 25-90 Zoning Ordinance Amendment – Density Requirments – Multi-Family Residential District (Table 5.A.1 Notes)
  31. Ordinance No. 26-90 Zoning Ordinance Amendment – Non-Conforming Lots. 2/20/90
  32. Ordinance No. 27-90 Zoning Ordinance Amendment – Residential/Single Family/A, R-1A Zoning District. 2/20/90
  33. Ordinance No. 28-90 Zoning Ordinance Amendment – Residential/Single Family/A, R-2A Zoning District. 2/20/90
  34. Ordinance No. 29-90 Zoning Ordinance Amendment – Residential/Single Family/A, R-2A Zoning District. 2/20/90
  35. Ordinance No. 30-90 Zoning Map Amendment – “Brickyard Area.” 2/20/90
  36. Ordinance No. 31-90 Zoning Ordinance Amendment – Fences. 2/20/90
  37. Ordinance No. 35-90 Regarding Licenses and Permits. 6/18/90



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## CITY CLERK

The Office of the City Clerk issued and recorded 161 Marriage Licenses, recorded 151 Birth Certificates and 93 Death Certificates. 240 applications for requests for vital records were processed.

Over 400 Uniform Commercial Code Statements were filed, amended, continued and/or terminated. 282 dog licenses were issued and various Mechanical Device, Dance, Theater, Parade and Hawkers, Peddlers and Vendors Licenses were issued.

Health Insurance, Life Insurance, Retirement, Credit Union and Workmen's Compensation Claims for all City employees are a function of the City Clerk's office.

The City Clerk, as Clerk of the City Council, prepared agendas, ordinances and resolutions, as well as other material for 22 regular City Council meetings, 6 Special City Council meetings and 14 Public Hearings. The City Clerk attends all meetings and public hearings of the City Council and records the minutes.

A Municipal Election was held on November 7, 1989, at which the Mayor, City Council At Large, School Board At Large, Moderators, Ward Clerks, and Selectmen were elected. The total number of registered voters in the City is 5,868, and the total number of ballots cast in the November election was 1,784. Voter turnout continues to be low, not only in the City, but nationwide.

The Inauguration of the Mayor, City Council and School Board members was held on January 2, 1990, with the Oath of Office being administered by the City Clerk.

In April the City Clerk in conjunction with Somersworth High School, registered students of voting age at the High School. The response to this effort was very successful.

In May the City Clerk, along with other officers of the City, participated in Student Government Day, which was sponsored by Somersworth High School. The City Clerk administered the oath of office to the students who were elected to various positions in City government. The students visited with the City officials whose positions they were assuming for the day, and were given an overview of the responsibilities and duties of their particular office.

Nancy A. Liebson, CMC/AAE  
City Clerk

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# TAX COLLECTOR

All City revenue is processed through the Tax Collector's Office with the exception of the Police Department and the School Department. Vehicle registrations are prepared along with the preparation of title applications. Auto registrations generated \$744,748.00 in revenue during the past year. This figure was down \$40,000 from the previous year. Approximately 12,000 auto registrations were processed during the year.

Real estate taxes are collected on a semi-annual basis with approximately 7500 tax bills being mailed each year. The total tax warrant for 1989-1990 tax year was \$8,982,115.25. Tax Lien procedures were started shortly after the first of the year for all unpaid 1989 property taxes. Tax Lien took place on February 26, 1990. These figures show an increase over the previous year partly due to the fact that the Tax Lien process was held two months earlier than last year. The tax rate for 1989-1990 was \$45.84 per thousand with a 48% equalization ratio.

One-third of the water and sewer bills are mailed each month with a total of 12,000 bills being mailed annually. The Tax Collector's office receives the payments for all water and sewer bills.

Resident taxes are also collected in this office with 6500 bills being mailed for the 1989-1990 tax year. \$65,000 was collected during the fiscal year for resident taxes.

Total revenues collected in this office for the 1989-1990 fiscal year were \$20,669,449.21.



Flag Burning Ceremony to dispose of old flags conducted by Somersworth's Veterans' organizations.

(Foster's Daily Democrat Photo)

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# DEPARTMENT OF PLANNING AND ECONOMIC DEVELOPMENT

The Department of Planning and Economic Development provides staff assistance to the Planning Board, the Zoning Board of Adjustment, the Historic District Commission, and the Conservation Commission. The Department makes recommendations on issues relevant to the development of the community. The Code Enforcement Division of the Department is responsible for ensuring compliance with the building, plumbing, electrical, health and zoning codes. The Director of Planning and Economic Development assists the City Council in attaining its goal of economic betterment of the City and its residents. The Department also files applications for state, federal and private grants.

The staff of the Department includes the Director, the Code Enforcement Officer, the Plumbing/Electrical Inspector and the Planning Secretary. In the spring of 1989, the City Council created the position of Assistant Planner to assist with much needed long-range planning, as well as to help with the day-to-day administrative functions of the Department. The addition of the Assistant Planner has allowed for greater attention on the part of the Director to issues of economic development.

Pursuant to the wishes of the City Council, the primary focus of the Department of Planning and Economic Development is the attraction and retention of business and industry within the City. By working together with the local development community, the City was able to realize record commercial and industrial growth in FY 1989-1990. A few of the major planning and development projects which occurred in Somersworth over the past year are highlighted below.

## **Route 16 Commerce Corridor**

Over the year, the Route 16 Commerce Corridor has been selected as the location of choice by a record number of businesses. In fact, over 120,000 square feet of new commercial and industrial space was constructed along the Corridor in 1989. This is remarkable in that the average annual amount of space added to the City's inventory during the early 1980's was 40,000 square feet.

The most recent medical complex to open its doors in the area is the Orthopedic and Trauma Surgeons (OATS), a group orthopedic practice that consolidated its Dover and Rochester offices in early December of 1989 when it opened a 29,000 square foot outpatient surgery center and physician's office complex.

Approximately 16,000 square feet of additional production space and 6,000 square feet of office space was added to the Dowty-Palmer-Chenard building, manufacturer of automotive, aerospace and industrial diaphragms and the City's second largest industrial employer.



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In April of 1990, the Planning Board granted conditional approval to phase I of the Willand Common Business Park. The 170 acre commercial/industrial development is accessed by entrances on Route 16, High Street and Blackwater Road. A 9-hole golf course has been proposed for the center of the spacious park. Dover Motor Mart became the park's first tenant when it constructed an 8,640 square foot building during the spring.

### **Malley farms Business and Industry Park**

The spring of 1990 also was the time of the ground-breaking for a 60,000 square foot warehouse/distribution center in the Malley Farm Business and Industry Park by Russell Stover Candies, Inc. Expected to employ up to forty people, the site also contains a factory outlet store which is open to the public.

### **High Street Corridor**

A great deal of development activity also occurred in close proximity to the Weeks Traffic Circle along High Street. Mobil Oil Corporation began construction of a service station and car wash on a site across from the Tri-City Plaza. The city benefitted from this development in two ways; by the commercial expansion of the tax base and by the donation of a conservation easement around Willand Pond.

### **Master Plan Update**

During the past five years, over 300,000 square feet of mixed use space, including the Great Falls Mill, has been redeveloped in the downtown area of Somersworth. To respond to the scores of private redevelopment initiatives, in the Fall of 1989 the City created the Downtown Steering Committee whose purpose was to oversee the development and the implementation of a long-range downtown master plan.

The Great Falls Downtown Revitalizing Plan is the product of new and veteran owners working hand in hand to create a direction for the economic future of the downtown district. The plan involves a specific set of recommendations that detail proposed capital improvements, as well as changes to existing land use ordinances, signage, parking, sidewalks and other physical conditions. The plan further outlines creative and diverse financing proposals to take the plans from the blue print to reality. The success of private developers, coupled with municipal support, will ensure the long-term economic health of a vibrant downtown.

### **Current Planning**

Throughout the year, the Planning Board has worked to streamline the development process by proposing important land use ordinance revisions such as new sign regulations, bufferyard requirements, and cluster subdivision regulations.

As a result of strategic planning, the Somersworth of 1990 offers no less than outstanding economic opportunities. Realizing that some of the region's most progressive businesses already exist here, the future is indeed a bright one for the community.

The Department of Planning and Economic Development wishes to acknowledge the efforts of the many volunteers who generously give their time and expertise as members of all the land use boards and committees. To them we express our heartfelt appreciation.



Business Owners located in Great Falls Mill meet with Planning and Economic Development Director Kathleen Brown.

(Foster's Daily Democrat Photo)



# ENGINEERING DEPARTMENT

The City provided for an assistant engineer and the position was filled in August 1989. The added person will provide some relief to the work load and permit implementation of computer mapping for streets and utilities. Some of the major projects included the preparation of plans and specifications for the reconstruction of:

1. Bartlett Avenue
2. Blackwater Road (Rte. 16 to Varney Street)
3. Brick Street
4. Bourque Street
5. Downs Street
6. Lee Street

Three different contracts to three different low bidders were awarded. The engineering department provided all contract administration and inspection of the construction work.

Work continued on the Landfill Remedial Investigation and Feasibility study to determine the best most cost effective remedy for the City Landfill on Blackwater Road.

There were Plans for several large developments that were reviewed for conformance with City regulations for roadway and infrastructure design. These developments will require a substantial amount of time for inspection of the construction.

The Route 16 Sewer extension project was substantially complete by years end. Connection to the system was permitted effective 1 July 1990. This project will provide necessary infrastructure to permit Commercial/Industrial development along the Route 16 corridor.



Centennial Celebration at the former railroad depot, now housing R.R. Depot Pizzeria upstairs and Station 319 downstairs. (Foster's Daily Democrat Photo)

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# FIRE DEPARTMENT

This year 1989-1990 was an active year, which saw fire incidents increase 8% over the year of 1988-1989.

Fire Prevention for the year 1989-1990 was a great success. During Fire Prevention week, the fourth and fifth graders did a poster contest within the school system on "Big Fires Start Small." These posters were displayed throughout the city.

Approximately 122 children toured the station during fire prevention week. They were shown among others, the vehicles, and how the firemen are dressed when they respond to a fire call.

We would like to thank the Little Sprouts Day Care for the toy, Teddy Ruxbin, and the fire safety tape, also Little Folks Day Care for the toy, Grubby, and a home safety tape. These items will provide the fire department with many years of service, and will help to teach fire safety to the younger children of our community. We would also like to thank the Dunlap Insurance Company for the 500 Weeful firemen, and a number of Home Safety booklets. Again we would like to say thank you for helping us to make the city a safer place.

During the year the fire department also did a number of presentations on fire safety around the home and work place.

The fire department also participated in the Health Fair and Spring Festival in June, with Smokey the Bear making a special appearance. The fire department handed out information on fire safety in the home, showed tapes on fire safety. The ladder truck was also on sight for demonstrations.

A number of fire extinguisher classes were also conducted during the year.

## Alarms Received: 602

Day of the Week	Incidents	Structural
Sunday	69	4
Monday	103	1
Tuesday	91	4
Wednesday	75	4
Thursday	90	3
Friday	96	2
Saturday	78	1
Totals	602	19

### Time of Day

Midnight to 8 a.m.	50	0
8 a.m. to 4 p.m.	286	7
4 p.m. to Midnight	266	<u>12</u>
<b>Totals</b>	<b>602</b>	<b>19</b>

### Type of Situation Found

Structural	19
Vehicle Fires	16
Non-Structural (Brush, grass)	9
Hazardous Conditions	9
Rescue/Extrications	18
Service Calls	247
False Alarms – Malicious	20
Unintentional	60
System Malfunction	89
Good Intent	105
Over pressure, rupture	9
Bomb Scare	<u>1</u>
<b>Total</b>	<b>602</b>

### Fire Related Casualties

	Deaths	Injuries
Civilian	0	2
Firefighters	<u>0</u>	<u>5</u>
<b>Total</b>	<b>0</b>	<b>7</b>

### Fires Causes

	All	Structural
Incendiary	8	0
Suspicious	9	2
Misuse of Heat Ignition	7	2
Misuse of Material Ignited	5	3
Mechanical Failure	29	7
Operational Deficiency	2	2
Other	33	1
Non-Fires/Misc.	507	0
Exposures	<u>2</u>	<u>2</u>
<b>Total</b>	<b>602</b>	<b>19</b>

### Mutual Aid

	Given	Received
Berwick	6	4
Dover	10	4
North Berwick	1	0
Rochester	3	0
Rollinsford	<u>2</u>	<u>1</u>
<b>Totals</b>	<b>22</b>	<b>9</b>

**Incidents By Shift**

A Shift .....	131	B Shift .....	146
C Shift .....	140	D Shift .....	185

**Apparatus Usage**

Engine 1 .....	91
Engine 3 .....	332
Engine 4 .....	49
Ladder 1 .....	77
Car 2 .....	142

**Training**

Permanent Firefighters .....	587 hours
Call Firefighters .....	596 hours

**Building Inspections**

COMPLETE ANNUAL INSPECTIONS .....	474
% of building complied with .....	92
Violations Issued .....	186
Violations Complied with .....	164
Hours .....	161
PARTIAL & MISCELLANEOUS INSPECTIONS .....	302
Reinspections .....	139
Complaints .....	7
Woodstoves .....	5
Oil Burners .....	43
Daycare .....	6
Construction Surveillance .....	44
Miscellaneous .....	57
Hours .....	101
Total Inspections .....	776
Total Hours .....	262





A two alarm blaze at the Malley Farm barn broke out on June 28, 1990, at 19:37 hours. Mutual aid was given from six surrounding communities.



Firefighter Donald Messier demonstrates the proper use of a fire extinguisher to students.  
(Foster's Daily Democrat Photo)



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# POLICE DEPARTMENT

**Chief Patrick L. Cote**

The year 1989-1990 was again a busy and progressive year for the Somersworth Police Department. The Staff of 26 full-time personnel includes two Captains, five Sergeants, one Juvenile Officer/Detective, ten Patrolmen, one Parking Enforcement Officer, four Dispatchers and two Secretaries. Additionally, there are ten part-time personnel to augment our staff. I am proud to say that our dedicated employees have given excellent service to our citizens. With crime on the increase in New Hampshire, our Police Officers, through their diligent efforts, have kept crime down to manageable levels.

The following are the number of known serious Part I Crimes reported to the police and are reflected in the FBI's Uniform Crime Report for the year 1989:

1. Murders and Non-negligent Manslaughter	0
2. Forcible Rape	2
3. Robbery	2
4. Aggravated Assaults	9
5. Burglary	82
6. Larceny - Theft	399
7. Motor Vehicle Theft	28
8. Arson	4

Many communities of approximately our size in New Hampshire have much more crime. We will always try to keep crime down by our Department's coordinated efforts and working together with citizens.

As everyone knows, drug abuse in our community, as well as others, has experienced an escalating incidence of drug activity. From an enforcement standpoint, our Department is making a concerted effort to target drug dealers and drive them from our Community. We can assure you that we will always be "tough" with drug dealers.

We are especially proud of our D.A.R.E. (Drug Abuse Resistance Education) Program. This is a nationally recognized program that has proven successful in communities all over the country. We have targeted the 4th and 5th graders. Over a period of fifteen weeks the DARE Instructor, a Somersworth Police Officer, explained the dangers of drugs and alcohol and the effects on our society. The long range goal is to reduce drugs in our community through education.

The N.H. Highway Safety Agency has assisted the Department with a grant to fund a DWI Patrol. The DWI Patrol targeted erratic driving with the objective to arrest DWI operators. With the increased enforcement our goal was to reduce the incidence of personal injury accidents.

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In January 1990 through the coordinated efforts of the N.H. Department of Safety and the N.H. Department of Health and Human Services we were able to obtain an Intoxilyzer 5000.

This new piece of equipment is the latest in technology to test DWI operators. The Intoxilyzer 5000 has a direct connection to the computer system in Concord, so that they can monitor the system.

Our latest project is to update our Dispatch Center with a new communications console and radio equipment in order to improve our Public Safety function. In conjunction with this effort, we will be going on line with emergency "911" in the near future. The addition of "911" will make it easier in an emergency to call Police, Fire or Ambulance.

The overall goal in a continuing cooperative effort from members of the Police Department and our concerned citizens is to make our community better and safer through the delivery of improved services. As a result of our progressive efforts, the future for Somersworth continues to look bright.

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# WATER WORKS

Work on the preparation of Plans and Specifications for the Water Treatment Plant expansion required more time than first anticipated. The project was finally advertised for bid in June of 1990 with the bid opening date set for 6 July 1990. The total project cost is now estimated to be \$2.85 million dollars. The rate increase to provide funding for the project was approved by the Board of Water Commissioners to be effective in two steps. The first increase of \$0.20 per hundred cubic feet to be effective 1 July 1990 and the second increase of \$0.20 per hundred cubic feet to be effective 1 December 1990. The increase in project cost over the original estimate may require a third increase \$0.20 per hundred cubic feet in order to have sufficient income to defray the cost of debt service for the Water Treatment Plant Addition and Operation and Maintenance costs.

The Water Works through conservation and leak detection and repair efforts has been able to reduce the average day use by about 88 thousand gallons per day. Through these efforts the Water Works was able to meet peak demands without the need of restricting water use. It appears that the Water Treatment Plant addition will not be ready for the Summer of 1991. The Water Works will have to continue its efforts of Conservation leak detection and repair in order to be able to meet peak demand without need of restricting use. It must be noted, however, that during "HOT" spells the amount of water used by our customers exceeds the capacity of the treatment facility. The demand is met by drawing down our normal reserves.

## WATER WORK FISCAL YEAR REPORT

July 1, 1989 – June 30, 1990

Board of Water Commissioners  
Somersworth, NH 03878

Gentlemen:

I respectfully submit the report of the Water Department for the year ending June 30, 1990.

Items of work performed by the department during the year.

Services and Curb		New Services	44
Boxes Repaired	71	Meters Replaced	128
Repairs to Mains	10	Repairs to Meters	113
Repairs to Hydrants	22	Hydrants Replaced	4

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**FISCAL YEAR: 1989 - 1990**

<b>Month</b>	<b>Wells</b>	<b>Water Treatment Plant</b>	<b>Total</b>	<b>Average Day</b>
July	23, 478,200	25,444,800	48,923,000	1,578,161
Aug.	25,237,050	22,371,820	47,608,870	1,535,770
Sept.	25,556,500	20,719,080	46,275,580	1,542,519
Oct.	25,805,600	20,975,160	46,780,760	1,509,056
Nov.	21,686,200	18,786,170	40,472,370	1,349,079
Dec.	17,320,100	17,561,290	34,881,390	1,125,206
Jan.	16,805,250	20,483,800	37,289,050	1,202,873
Feb.	19,042,000	13,554,440	32,596,440	1,164,158
Mar.	20,589,000	14,814,630	35,412,630	1,142,342
Apr.	20,313,200	14,418,070	34,731,270	1,157,709
May	21,079,020	17,810,110	38,889,130	1,254,488
June	17,548,100	22,690,350	40,238,450	1,341,281
<b>Totals</b>	<b>254,469,220</b>	<b>229,629,720</b>	<b>484,098,940</b>	

Average Day = 1,326,298

Minimum Day = 726,120

Maximum Day = 1,900,060

## WATER FUND

### Comparative Statement of Income and Retained Earnings For the Year Ending June 30, 1990

<b>Operating Revenues:</b>	<b>F.Y. 89</b>	<b>F.Y. 90</b>	<b>Difference</b>
Water Fees (1)	\$544,688.00	\$519,804.00	\$24,884.00
Merchandise sales and job work	\$68,895.00	\$54,522.00	\$14,373.00
<b>Total Operating Revenues</b>	<b>\$613,583.00</b>	<b>\$574,326.00</b>	<b>\$39,257.00</b>
<b>Operating Expenses:</b>			
Water Supply	\$219,050.00	\$213,351.00	\$5,699.00
Distribution	\$54,682.00	\$52,756.00	\$1,926.00
General and Administrative	\$137,280.00	\$145,138.00	(\$7,858.00)
Depreciation	\$75,222.00	\$136,370.00	(\$61,148.00)
Major repairs and supplies	\$6,009.00	\$28,762.00	(\$22,753.00)
<b>Total Operating Expenses</b>	<b>\$492,243.00</b>	<b>\$576,377.00</b>	<b>(\$84,134.00)</b>
<b>Total Income (Loss)</b>	<b>\$121,340.00</b>	<b>(\$2,051.00)</b>	<b>\$123,391.00</b>
<b>Nonoperating Income (Expenses):</b>			
Interest Income	\$8,056.00	\$4,187.00	\$3,869.00
Interest and other expenses	(\$5,084.00)	(\$30,463.00)	\$25,379.00
<b>Total Nonoperating Income Expenses</b>	<b>\$2,972.00</b>	<b>(\$26,276.00)</b>	<b>\$152,639.00</b>
<b>Net Income (Loss)</b>	<b>\$124,312.00</b>	<b>(\$28,327.00)</b>	<b>\$152,639.00</b>
Depreciation on assests acquired with contributed capital	\$13,394.00	\$13,394.00	\$ .00
<b>Increase and decrease in retained earnings</b>	<b>\$137,706.00</b>	<b>(\$14,933.00)</b>	<b>\$152,639.00</b>

(1) Because of billing procedures change a one time reduction in billings took place during F.Y. 1990.



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## PUBLIC WORKS

The Public Works Department, which is made up of two divisions, Highway and the Wastewater Treatment Plant, feels it had another highly successful year in providing services to the City. The Public Works Department is responsible for all activities at the Landfill, Forest Glade Cemetery, and all City Streets, Sidewalks, Sewers, Signs and Bridges. We have 12 people at the Highway Division and 7 people at the Wastewater Division.

This year the Wastewater Division treated 439.7 million gallons of wastewater and removed 325.8 tons of pollutants from it. A new state of the art Landfill was put into operation at the Wastewater site which is run by the Lamprey Regional Cooperative. The Sludge/Ash Landfill permanently disposes of the ash from the Lamprey Incinerator in Durham and the sludge produced at the Somersworth Wastewater Plant. Both products are mixed and buried in a double lined landfill that collects leachate and sends it to the Wastewater Treatment Plant for treating prior to discharging into the Salmon Falls River. The Wastewater Treatment Plant has just completed 8 years without a single lost time injury. This is remarkable in an industry that leads all others in Workmen's Comp. claims.

The Highway Division continues to operate out of its outdated facility on West High Street with high hopes of relocating to a new facility on Blackwater Road sometime next year. The Highway Division is the City's labor force and as such ends up getting all of the odds and ends of jobs that keep the City running. You can rest assured that during storms or disasters, natural or man made, your Highway Division employees are ready to respond and get the job done.

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## WELFARE DEPARTMENT

The Somersworth Welfare Department has seen a tremendous increase during FY 1989/1990. During that year the City originally budgeted \$12,000 for general assistance funds, later appropriating an additional \$8,000 to the same fund. The Veteran's Aid fund was budgeted at \$3,500 and was later phased out and the funds in the budget were used towards general assistance. Actual general assistance expenditures during FY 1989/1990 totalled \$23,676.75, while welfare reimbursements from applicants and the Social Security Administration totalled \$1,181.59.

A Workfare Program has been successfully implemented. Applicants, if not disabled, are required to work off hours in exchange for assistance granted. Program participation has benefitted the Somersworth Public Library, the Wastewater Treatment Plant and the Highway Department.

The City continues to fund the Tri-Area Visiting Nurses Association, the Community Action Program for Fuel Assistance and My Friend's Place, a homeless shelter located in Dover, NH.

The number of families and singles receiving general assistance during the year were as follows:

	J	A	S	O	N	D	J	F	M	A	M	J
Families	6	5	6	9	9	12	11	7	9	17	15	8
Singles	6	4	4	4	2	2	3	4	8	5	8	6

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# HOUSING AUTHORITY

While the Fiscal Years of the City and the Somersworth Housing Authority do not coincide (the SHA Fiscal Year is the calendar year ending December 31st), we are pleased to again submit for the City Report a condensed SHA Annual Report to the Mayor, City Manager, City Council and to the Community in general in this publication.

Again, the past twelve months for the Somersworth Housing Authority have been busy ones for its five-member Board of Commissioners, its Assisted Housing, Community Development, Child Day Care, and Strafford County Nutrition/Meals on Wheels Programs.

For most readers the primary activities of the Authority are “invisible” in that they are of a personal service and rental assistance nature, not in and by themselves headliners but silent, humanitarian and vital activities meeting very human needs delivered in dignity and without fanfare.

## MODERNIZATION PROGRAMS

The past several months have seen feverish activity at the 56-unit Family Housing Development on Bartlett Avenue officially named Albert J. Nadeau Homes. At the Project a culmination of several modernization efforts completed included the dramatic change from flat to pitched roofs, new windows and siding, front entries, etc. and a new central garage and shop for the Maintenance Department was erected.

Many work items dramatically changed and upgraded the exteriors of the apartment buildings and improved the comfort and safety of its non-elderly family tenants.

The past year also saw the installation of new major appliances, plumbing improvements including washer-dryer hook-ups, new kitchens and baths, flooring and window shades replaced, increased storage, etc.

The disappearance of utility poles, overhead cable and electric power lines, new granite curbing and repaved BAP drive, sodding of the entire lawn areas, a small tot play area, replacement of interior project area parking to a huge rear parking area, well lighted, striped, new walkways, etc., relocation of dumpsters and other changes to enhance the living environment of the development.

## WASHINGTON STREET DEVELOPMENT TARGETED

With several years of major modernization efforts at Bartlett Avenue completed the Somersworth Housing Authority shifted its efforts toward continuing comprehensive improvements at the 64-unit Robert H. Filion Terrace Apartments, following up on complete re-roofing earlier of the entire development.

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The new pitched roofs gave the development a pleasant townhouse appearance so well received by the tenants and the Community as well.

Work has already been completed at this writing in the replacement and lowering of some 500 windows throughout the development, much to the glee and comfort of its senior residents. Double-hung energy efficient and easy operating windows replaced old casement units and tenants no longer have to stand up to see out their new windows.

Added to the above were the refinishing of the exterior siding, replacement of under window panel inserts, painting of second-floor porch balconies and all exterior doors, replacement of previous eliminated skylights to new awning windows in all the hallways, etc.

Filion Terrace Apartments are being converted from electric heat to gas forced hot water heat with natural gas already installed on Washington Street and onto the project site to serve the apartment complex. One building is being converted as a test before bidding out the remainder of the buildings including Filion Terrace Community Center to gas heat. The center too has been afforded new energy efficient doors and windows.

Still to come: New GFI outlets in the kitchens and baths to meet codes, plumbing replacements where necessary, wall and ceiling insulation improvements, outdoor trash enclosures of a newer design, etc. Some conversion from electric to gas heated hot water is also scheduled at Charpentier Apartments. Improvements to the public restrooms there to meet requirements for handicapped persons were also completed.

All of the above improvements in all of the Housing Developments owned by the Authority were done or are being done through the Comprehensive Improvement Assistance Program (CIAP), funded by the U.S. Department of Housing and Urban Development (HUD). In the making are a number of other CIAP undertakings, including a new restroom to accomodate handicapped persons and an expanded lobby between the Flanagan Community Center and Gymnasium with a new barrier-free entrance from Cass Street to serve both the Center and the Gym. Similar restroom improvements are planned for Filion Terrace Community Center.

### **COMMUNITY DEVELOPMENT FUNDS NEW/LARGER DAY CARE CENTER**

A new and greatly expanded Child Day Care Center is in the offing as a result of strong community support, unanimous City Council backing and the application efforts of the Somersworth Housing Authority to gather HUD funds for new free standing facilities.

In January of 1990 the Somersworth Housing Authority, acting as authorized agent for the City of Somersworth once again in Community Development/



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Program Development, developed a program which would purchase the James Pawnell Property at 15 Bartlett Avenue and Cass Street directly across from the Flanagan Community Center, and build a new Pre-school Day Care Facility. The new building will be capable of housing 100 children per day and including infants and toddlers.

The Community Development Project was written and submitted to the Office of State Planning where it scored fifth out of twenty-two applicants in the competition and was funded in the amount of \$825,000 over a two year grant period. These HUD funds are administered by Office of State Planning. The new center is expected to be approximately 10,000 square feet in size and will accomodate 100 children between the ages of six weeks and six years old on a full time basis and school age children to the age of twelve on a before and after school basis. The center is expected to begin construction in June of 1991 and be ready for occupancy by December 31, 1991 with landscaping improvements to be completed by June 30, 1992.

Another Community Development Project funded by HUD through the Office of State Planning (OSP) was completed and closed out in 1990. The Somersworth Housing Authority undertook the Scattered Site Rehabilitation Program for the City, a program consisting of nine properties containing 33 units. These were rehabilitated, targeted low and moderated income families in housing units scattered on Green, High, West High, Grand, Myrtle, Main and Water Streets, also on Indigo Hill Road and Lord's Court.

Earlier Annual Reports touched upon Community Development and Social Service Programs undertaken by the SHA in greater detail. Space limitations preclude a more expanded report of SHA activities which are so varied. However, none of these activities would not be possible without a solid staff team, without community support and the help from a host of Federal, State, County and local agencies and officials.

We acknowledge with the appreciation of our five-member Board of Commissioners and our staff, the involvement of such sources as the U.S. Dept. of Housing and Urban Development, the New Hampshire Office of State Planning, the Governor and Council, the New Hampshire Congressional Delegation, the New Hampshire Housing and Finance Authority, the Strafford County Commissioners and County Delegation, the City Council and various municipal agencies and departments, the School Department and student organizations.

Also: Strafford County Community Action, Tri-Area Visiting Nurses Association, Friends (Foster Grandparents), all branches and divisions of the New Hampshire Department of Health and Human Services, area offices of the Red Cross, Salvation Army, Catholic Charities, United Way, Hospice, Strafford County Homemaker Services, and ever so many other groups and individuals. Special thanks go to the Somersworth Lioness Club for the Annual Christmas Party and gifts to the Somersworth Day Care Center children and the Christmas

Dinner-Party given over the years to Somersworth and Berwick Senior Citizens in cooperation with the Somersworth Housing Authority.

Without the support, networking and commitment of those named and unnamed here, our tasks would be more difficult. Thanks to the many hands involved now and over the years.

David L. Roberge  
Albert "Jack" LaBonte, Executive Director  
Joseph N. Couture, Assistant Executive Director

**SHA FINANCIAL STATEMENTS**  
**SOMERSWORTH HOUSING AUTHORITY**  
**Balance Sheet**  
**Period Ending 12/31/89**  
**Projects N.H. 6-1, 6-2, and 6-7; Also Existing Section 8**

**ASSETS**

<b>Cash</b>		
General Fund	\$72,824.15	
Security Deposit Fund	34,116.33	
Petty Cash Fund	29.44	
Change Fund	50.00	
CIA:	<u>2,511.57</u>	\$109,531.49
<b>Accounts Receivable</b>		
Tenants	\$1,062.00	
HUD	4,335.19	
Other	<u>28,274.92</u>	\$33,672.11
Investments – General Fund	\$172,104.95	
<b>Debt Amortization Funds</b>		
Debt Service Fund	<u>\$73,292.70</u>	\$73,292.70
<b>Deferred Charges</b>		
Prepaid Insurance	\$26,192.00	
Inventories	<u>\$2,096.00</u>	\$28,288.00
<b>Land, Structures &amp; Equipment</b>		
Development Cost	\$8,197,670.15	
Less Development Costs-Contra	\$6,093,442.71	
	<u>\$2,104,227.44</u>	
Land Structures and Equipment	<u>\$6,217,741.65</u>	\$8,321,969.09
<b>Total Assets</b>		<b>\$8,738,858.34</b>

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## LIABILITIES

### Accounts Payable

Deferred Tenants Rents	\$5,462.00	
Tenants Security Deposits	34,116.45	
Vendors and Contractors	7,836.75	
HUD	2,083.00	
Other	<u>3,398.14</u>	\$52,896.34

### Notes Payable

Project Loan Notes	<u>\$4,474,079.25</u>	\$4,474,079.25
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### Accrued Liabilities

Payment in Lieu of Taxes	\$15,184.13	
Other	4,322.76	
Interest Payable-HUD Notes & Bonds	<u>1,362,949.02</u>	\$1,382,455.91

### Fixed Liabilities

New Housing Agency Bonds Issued	\$1,805,000.00	
New Housing Agency Bonds Retired	<u>(755,000.00)</u>	\$1,050,000.00

<b>Total Liabilities</b>		<b>\$6,959,431.50</b>
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## SURPLUS

Unreserved Surplus	(\$12,563,722.52)	
Operating Reserve – Locally Owned	238,316.76	
Operating Reserve – Section 8 HAP	38,295.75	
Project Account – Unfunded Section 8	<u>285,241.83</u>	
Total Surplus From Operations	(\$12,001,868.18)	
Cumulative HUD Annual Contributions	<u>13,781,295.02</u>	\$1,779,426.84
<b>Total Surplus and Liabilities</b>		<b>\$8,738,858.34</b>

**Statement of Income & Expense**  
**January 1, 1989 - December 31, 1989**  
**Projects N.H. 6-1, & N.H. 6-2 & N.H. 6-7**

**Operating Income**

Dwelling Rental	\$366,202.77	
Other INcome	22,880.03	
Operating Subsidy - HUD	85,340.00	
		\$474,422.80

**Operating Expense**

Administrative Expense	\$59,579.39
Utilities	214,362.47
Repairs, Maintenance and Replacements	84,104.63
General Expanse	74,110.24

**Total Operating Expense** **\$432,155.73**

Non-Routing Expenditures \$13,530.75

Residential Receipts Prior to Adjustments	\$28,736.32
provisions for Reserve, etc. Minus	-6,379.07
Adjustments	

**Total Residual Receipts** **\$22,357.25**  
 (before reserve)

Provision for Operating Reserve \$22,357.25

**Residual Receipts** **\$ -0-**



New Town Houses? No, a Washington Street view of a part of Robert H. Filion Terrace apartments for the elderly recently substantially modernized by the Somersworth Housing Authority with a Modernization Grant for HUD.



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# RECREATION DEPARTMENT

In the year 1989-1990, the Recreation Department realized some improvements in the quantity and quality of its programs. We hope to do this progressively each year. Following is a brief description of the major activities for the year.

## **Spring and Summer:**

- **Swimming:** There was a marked increase in the number of children, 12 and under, swimming daily in our Noble Pines Pool.
- **Children's Games:** We replaced many of our old games and acquired new ones. Monopoly and Checkers are still favorites.
- **Minor League Baseball:** This activity is at the heart of our summer program. About 80 kids, ages 5 through 8, played three games daily at the Noble Pines.
- **Tennis:** About 35 kids, grades 1-8, enrolled for lessons on Tuesdays and Thursdays.
- **Arts and Crafts:** This program has become more and more popular. About 40 kids worked on crafts on a daily basis.
- **Basketball:** High School age boys had a 16-game evening schedule. Boys, grades 3-8, had a three week formal camp at the high school. This included games with teams from other basketball camps. The final game was at Waterville Valley Resort.
- **Track & Field:** This activity was for boys and girls ages 9-14. Practices were held on Wednesdays and Thursdays in preparation for our local and State Hershey Track Meet. We had 40 participants in our local meet and 20 qualified for the State Track Meet in Rochester, NH on July 18. We hired a bus for the meet.
- **Trips:** Wednesday was our trip day. All trips attracted a near bus-full. The favorite trips were to Red Sox Games, Canobie Lake, Water Country and Happy Wheels.
- **Girls Volleyball:** Ms. Griffith, the high school coach, had a volleyball camp for high school girls.
- **Field Day:** On August 18 we had our annual field day with plenty of food and games. We fed about 150 people.

## **Fall and Winter:**

- **Men's Adult League Basketball:** Six teams with a roster of ten players played three games every Wednesday at the Flanagan Center.
- **Boys and Girls Youth League:** League of fourth, fifth and sixth graders at the high school on Saturday mornings. We capped the season with a trip to Durham for a UNH basketball game.
- **Adult Coed Volleyball:** Throughout the winter and spring we had coed

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- volleyball on Tuesday evenings at the Maplewood Gym.
  - Vacation Week: We had a trip to the Dover Arena for ice skating and to Happy Wheels for roller skating for elementary children.
  - Karate: A program for juniors and adults has been provided on Mondays and Wednesdays, year-round, at the Maplewood School.
  - Art Class: A ten week course in painting was offered at the high school on Tuesdays. Artist Pat Francoeur was the instructor.

### **Park Improvements**

A shelter was installed at the Jules Bisson Park. Two new basketball goals and accessories were installed at the Noble Pines. The swimming pool as well as the office building were freshly painted. Much work was done on all four ball fields, both the skin and grass areas. The batter's boxes and the pitcher's mounds were repaired, as well as the fencing.

In conclusion, I must say that little could have been done without the assistance of the other City departments, especially the School and Highway Departments, as well as the Somersworth Housing Authority.

Val Tanguay  
Recreation Director

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## PUBLIC LIBRARY

The Somersworth Public Library continued to serve the City this year in a positive direction, with a variety of programs and services to meet the educational and recreational needs of its patrons. The Library is open to the public on Monday – Wednesday, 10AM - 8:30PM, Thursday – Friday, 10AM - 5:30PM, and Saturday, 10AM – 3PM. Special meetings and evening programs may be arranged to be held after regular hours. The trained and courteous staff are prepared to assist anyone with their requests, which range from “Do you have a copy machine?” to “I need the name of a mathematician and three books about him to do a paper due tomorrow!”

The interlibrary loan service of the Library entered the computer age in the fall. Through an IBM-PC equipped with a modem, generously donated by General Electric, and the purchase of a new Panasonic KX-P1124 printer, the Library gained direct access by electronic mail to the SAILS network (Seacoast Area Integrated Library System) based at the University of New Hampshire in Durham. This network contains a database with the holdings since 1980 of over 50 area libraries from Wolfeboro to Seabrook, as well as the complete holdings of the six major libraries in the region. In some cases, a request for a book the library does not own may be fulfilled the next day by the twice weekly book delivery provided free by the New Hampshire State Library. Three other networks, based in Manchester, Concord, and Plymouth provide the means to search statewide for either specific books or subject requirements. The number of requests made to other libraries for books increased 68%, due to the ease of the new system, a greater demand from the public, and better service enabled by the computer.

Two new programs began this past year. The first brought a select collection of novels from the Somersworth High School Library to spend the summer being used and circulated by the Public Library. Cynthia Riley, the high school librarian, chose the books to send and provided reading lists of suggested titles for freshmen, sophmores, and juniors. Young patrons had a wider selection of books from which to select their summer reading, and an otherwise idle resource became active.

The second program, titled “Read More, Watch Less” was an outstanding example of cooperation between the Somersworth Association of Educators and the Somersworth Public Library. This two week program in April was designed to encourage reading and other activities instead of television watching. Alarmed by statistics which showed that children spend more hours watching television than in school, the teachers and librarians designed this program to draw attention to the role television plays in daily life. The Library contributed a week of activities to coincide with National Library Week. Seven programs included day and evening story hours, films based on books, a puppet-making workshop, a lecture

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on the history of Willand Pond, and a talk by the Cocheco Valley Humane Society. Although there was varied success with some individual programs, both this project and the previous one will be repeated next year due to the response, potential for improvement, and value to the community.

Complete inventory of all library materials was accomplished. The Library has the following items:

Adult Collection	21,858
Children's Collection	6,385
Cassettes & Records	404
Videocassettes	<u>222</u>
<b>Total</b>	<b>28,869</b>

There are 3,160 registered borrowers who took out 46,584 items. 2,926 people attended 147 programs, including story hours, class visits, film shows, exhibits, and other activities.

Four volunteers have donated their time and talents to the Library this year. They contribute to many technical processes in the office, either working to complete special projects, such as updating borrowers' records, or accomplishing regular tasks, such as mending books or filing catalog cards. New volunteers are welcome to apply anytime and may choose from a variety of job descriptions to participate in the program.

Following a survey of the collection last year, an update and expansion was long overdue in the areas of science, medicine and technology. These sections have had many new titles added, including computer technology, medicine and diseases, environmental issues, astronomy, and electronics. Key areas targeted for development next year include music and art. A public library is only good if it can meet the demands of the community it serves. To that end, the staff is always available to listen to suggestions and comments from the patrons, or to explain book purchases.

In this year of new emerging democracies, the place of a library in a free society should never be taken for granted. Access to information and freedom of thought and speech are the foundation upon which democracy stands. These principles lie behind the history of every public library. Somersworth's public library plays this role for the city, and every citizen has the opportunity to use their library for self-education, for enjoyment, for current events, for quiet study, for a place to read, and for a place to find something to read. The staff and trustees encourage everyone to visit the Somersworth Public Library on Main Street.



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## Public Library

### Staff

Debora Longo, Library Director  
Carol Bresaw, Children's Librarian  
Carleen Ellis, Library Assistant  
Patricia Gullifer, Adult Assistant  
Heather Feenstra, Page  
Heidi Hartling, Page  
Jessica Littlefield, Page

### Trustees

Richard Dumont, Chairman  
Gerard Gaudreau  
Eileen Flick  
Eugene Hebert  
Susan H. Littlefield



Somersworth Public Library

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# ASSESSORS REPORT

The Assessors Office reviews all the properties to be assessed then values it. Accurate appraisals require constant searching and digging for significant facts to accumulate and analyze in order to estimate the fair market value of all properties.

As of April 1, 1989 the city had \$196,735,738 net valuation which produced \$8,400,000 in revenue. The tax rate is 45.84 with an equalization ratio of 48% or a full tax rate of 22.00 per thousand.

These figures are based on using the 1981 Cost Schedules used for our 1982 reassessment. Since that time residential properties have doubled in value and some land sales on Route 16 have exceeded \$150,000 an acre.

These inadequacies must be addressed as per recent order of The Board of Tax and Land Appeals. The City will be reviewing bids in 1991 for this project.

This office encourages questions and participation from citizens.

Shirley J. White  
City Assessor

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# INDEPENDENT AUDITOR'S REPORT

MELANSON, GREENWOOD  
& COMPANY, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

Honorable Mayor and Council  
City of Somersworth, New Hampshire

We have audited the accompanying general purpose financial statements of the city of Somersworth, New Hampshire, as of June 30, 1990, and for the year then ended. These general purpose financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of Somersworth, New Hampshire, as of June 30, 1990 and the results of its operations, and cash flows of its proprietary and similar trust fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The additional information included in Schedules A-1 through F-3 and statistical Tables 1 through 14 are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the City of Somersworth, New Hampshire. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

*Melanson, Greenwood & Company*

Melanson, Greenwood & Company  
Nashua, New Hampshire  
September 28, 1990

**Combined Balance Sheet - All Fund Types and Account Groups**  
**June 30, 1990**

	Governmental Fund Types		
	General Fund	Special Revenue Funds	Capital Projects Funds
<u>ASSETS AND OTHER DEBITS</u>			
Cash and cash equivalents	\$ 3,887,247	\$ 1,651	\$ 803,402
Restricted cash	94,039	-	149,122
Investments	-	-	-
Taxes receivable	994,599	-	-
Accounts receivable	60,188	117,458	2,601,461
Due from other governments	56,010	-	-
Due from other funds	135,878	14,179	990,390
Inventory	-	-	-
Plant, property and equipment, net	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-
Other assets	2,144	-	-
Total Assets and Other Debits	\$ <u>5,230,105</u>	\$ <u>133,288</u>	\$ <u>4,544,375</u>
<u>LIABILITIES, EQUITY AND OTHER CREDITS</u>			
Liabilities:			
Accounts payable	\$ 158,695	\$ 35,274	\$ 312,574
Accrued compensated absences	-	-	-
Deferred revenues	841,658	-	2,601,461
Due to other funds	990,852	89,066	176,930
Prepaid taxes	2,964,185	-	-
Other liabilities and accrued expenses	186,455	-	152,089
Landfill clean-up assessment	-	-	-
General obligation long-term debt	-	-	-
Total Liabilities	5,141,845	124,340	3,243,054
Equity and Other Credits:			
Contributed capital	-	-	-
Retained earnings	-	-	-
Investment in general fixed assets	-	-	-
Fund balances:			
Reserved for encumbrances	41,334	-	-
Reserved for endowments	-	-	-
Unreserved:			
Designated	-	-	149,122
Undesignated	46,926	8,948	1,152,199
Total Equity and Other Credits	<u>88,260</u>	<u>8,948</u>	<u>1,301,321</u>
Total Liabilities, Equity, and Other Credits	\$ <u>5,230,105</u>	\$ <u>133,288</u>	\$ <u>4,544,375</u>



Proprietary Fund Type	Fiduciary Fund Type	Account Groups			Totals (Memorandum Only)
Enterprise	Trust Funds	General Fixed Assets	General Long- Term Debt		
\$ 46,530	\$ 4,532	\$ -	\$ -	\$ 4,743,362	
-	-	-	-	243,161	
-	408,810	-	-	408,810	
-	-	-	-	994,599	
99,683	-	-	-	2,878,790	
-	-	-	-	56,010	
157,091	-	-	-	1,297,538	
56,716	-	-	-	56,716	
11,433,511	-	3,623,900	-	15,057,411	
-	-	-	18,348,574	18,348,574	
-	-	-	-	2,144	
<u>\$ 11,793,531</u>	<u>\$ 413,342</u>	<u>\$ 3,623,900</u>	<u>\$ 18,348,574</u>	<u>\$ 44,087,115</u>	
\$ -	\$ -	\$ -	\$ -	\$ 506,543	
-	-	-	1,315,754	1,315,754	
-	-	-	-	3,443,119	
15,390	25,300	-	-	1,297,538	
-	-	-	-	2,964,185	
55,679	-	-	-	394,223	
-	-	-	6,000,000	6,000,000	
890,380	-	-	11,032,820	11,923,200	
961,449	25,300	-	18,348,574	27,844,562	
8,755,769	-	-	-	8,755,769	
2,076,313	-	-	-	2,076,313	
-	-	3,623,900	-	3,623,900	
-	-	-	-	41,334	
-	320,659	-	-	320,659	
-	-	-	-	149,122	
-	67,383	-	-	1,275,456	
<u>10,832,082</u>	<u>388,042</u>	<u>3,623,900</u>	<u>-</u>	<u>16,242,553</u>	
<u>\$ 11,793,531</u>	<u>\$ 413,342</u>	<u>\$ 3,623,900</u>	<u>\$ 18,348,574</u>	<u>\$ 44,087,115</u>	

**Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Governmental Fund Types**

**For the Year Ended June 30, 1990**

	General Fund	Special Revenue Fund	Capital Project Fund	Totals (Memorandum Only)
Revenues:				
Taxes	\$ 8,843,873	\$ -	\$ -	\$ 8,843,873
Licenses, permits and fees	766,215	-	-	766,215
Intergovernmental revenue	2,652,565	574,004	3,375,297	6,601,866
Charges for services	-	251,505	277,624	529,129
Interest income	264,883	-	175,878	440,761
Other revenues	<u>422,195</u>	<u>2,839</u>	<u>242,734</u>	<u>667,768</u>
Total Revenue	12,949,731	828,348	4,071,533	17,849,612
Other Financing Sources:				
Transfers in from other funds	-	-	20,347	20,347
Proceeds of general obligation bonds	<u>700,000</u>	<u>-</u>	<u>3,000,000</u>	<u>3,700,000</u>
Total Revenues and Other Financing Sources	13,649,731	828,348	7,091,880	21,569,959
Expenditures:				
Current				
General government	739,362	328,702	-	1,068,064
Public safety	1,555,210	-	-	1,555,210
Highways and streets	1,487,174	-	-	1,487,174
Health and welfare	96,854	-	-	96,854
Culture and recreation	216,051	-	-	216,051
School department	7,312,060	488,883	-	7,800,943
Other expenditures	-	-	45,112	45,112
Debt service				
Principal	617,514	-	190,000	807,514
Interest	439,537	-	320,833	760,370
Capital outlay	-	-	6,334,620	6,334,620
Intergovernmental				
Assessments	<u>1,514,116</u>	<u>-</u>	<u>-</u>	<u>1,514,116</u>
Total Expenditures	13,977,878	817,585	6,890,565	21,686,028
Other Financing Uses:				
Transfers out from other funds	<u>20,347</u>	<u>-</u>	<u>-</u>	<u>20,347</u>
Total Expenditures and Other Financing Uses	<u>13,998,225</u>	<u>817,585</u>	<u>6,890,565</u>	<u>21,706,375</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	( 348,494)	10,763	201,315	( 136,416)
Fund Equities, beginning	<u>436,754</u>	( 1,815)	<u>1,100,006</u>	<u>1,534,945</u>
Fund Equities, ending	\$ <u><u>88,260</u></u>	\$ <u><u>8,948</u></u>	\$ <u><u>1,301,321</u></u>	\$ <u><u>1,398,529</u></u>

**Statement of Revenues, Expenditures  
and Other Financing Sources - Budget and  
Actual - General Fund**

**For the Year Ended June 30, 1990**

	<u>Budget</u>	<u>Actual</u> <u>(Note 17)</u>	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 9,128,536	\$ 9,080,274	\$ ( 48,262)
Licenses, permits and fees	827,560	810,648	( 16,912)
Intergovernmental revenue	2,626,122	2,630,285	4,163
Interest income	170,000	264,883	94,883
Other revenue	<u>241,751</u>	<u>400,043</u>	<u>158,292</u>
Total Revenues	12,993,969	13,186,133	192,164
Other Financing Sources:			
Bond proceeds	700,000	700,000	-
Other sources (fund balance)	<u>446,296</u>	<u>446,296</u>	<u>-</u>
Total Other Financing Sources	<u>1,146,296</u>	<u>1,146,296</u>	<u>-</u>
Total Revenues and Other Financing Sources	14,140,265	14,332,429	192,164
Expenditures:			
General government	799,617	742,655	56,962
Public safety	1,602,102	1,541,603	60,499
Highways and streets	1,500,855	1,461,504	39,351
Health and welfare	120,027	126,952	( 6,925)
Culture and recreation	220,832	206,463	14,369
School department	7,863,689	7,849,710	13,979
Debt service	522,027	519,401	2,626
Assessments	<u>1,511,116</u>	<u>1,514,116</u>	<u>( 3,000)</u>
Total Expenditures	14,140,265	13,962,404	177,861
Other Financing Uses:			
Transfer out	<u>-</u>	<u>20,347</u>	<u>( 20,347)</u>
Total Other Financing Uses	<u>-</u>	<u>20,347</u>	<u>( 20,347)</u>
Total Expenditures and Other Financing Uses	<u>14,140,265</u>	<u>13,982,751</u>	<u>157,514</u>
Excess of revenues and other sources over (under) expenditures	\$ <u>-</u>	\$ <u>349,678</u>	\$ <u>349,678</u>

**Combined Statement of Revenues, Expenses and Changes  
in Retained Earnings/Fund Balance -  
Proprietary Fund Types and Similar Trust Funds  
June 30, 1990**

	Proprietary Fund Type <u>Enterprise</u>	Fiduciary Fund Type Non-Expendable <u>Trust</u>	Totals (Memorandum Only)
Operating Revenues:			
Water and sewer fees	\$ 981,985	\$ -	\$ 981,985
Merchandise sales and job work	54,522	-	54,522
Contributions	<u>-</u>	<u>430</u>	<u>430</u>
Total Operating Revenues	1,036,507	430	1,036,937
Operating Expenses:			
Sewer expenses	355,335	-	355,335
Water supply	213,351	-	213,351
Distribution	52,756	-	52,756
General and administrative	187,051	-	187,051
Depreciation	322,116	-	322,116
Major repairs	28,762	-	28,762
Other expenses	<u>-</u>	<u>49,805</u>	<u>49,805</u>
Total Operating Expenses	<u>1,159,371</u>	<u>49,805</u>	<u>1,209,176</u>
Operating Income (Loss)	( 122,864)	( 49,375)	( 172,239)
Nonoperating Income (Expenses):			
State grants	181,808	-	181,808
Interest income	5,437	37,168	42,605
Interest and other expenses	( <u>112,833</u> )	<u>-</u>	( <u>112,833</u> )
Total Nonoperating Income (Expenses)	<u>74,412</u>	<u>37,168</u>	<u>111,580</u>
Net Income (Loss)	( 48,452)	( 12,207)	( 60,659)
Depreciation on assets acquired with contributed capital and municipal investment	<u>154,403</u>	<u>-</u>	<u>154,403</u>
Increase (decrease) in retained earnings/ fund balance	105,951	( 12,207)	93,744
Retained Earnings/Fund Balance, Beginning	<u>1,970,362</u>	<u>400,249</u>	<u>2,370,611</u>
Retained Earnings/Fund Balance, Ending	\$ <u><u>2,076,313</u></u>	\$ <u><u>388,042</u></u>	\$ <u><u>2,464,355</u></u>



**Combined Statement of Cash Flows**  
**Proprietary Fund Types and Similar Trust Funds**  
**For the Year Ended June 30, 1990**

	Proprietary Fund Type <u>Enterprise</u>	Fiduciary Fund Type Non-Expendable <u>Trust</u>	Totals (Memorandum Only)
Cash Flows From Operating Activities:			
Operating income (loss)	\$( 122,864)	\$(49,375)	\$( 172,239)
Adjustments to reconcile net income to net cash provided for operating activities:			
Depreciation	322,116	-	322,116
Loss from disposal of fixed assets	31,216	-	31,216
(Increase) Decrease in:			
Accounts receivable	970	-	970
Inventory	2,756	-	2,756
Increase (Decrease) in:			
Other liabilities and accrued expenses	<u>24,429</u>	<u>-</u>	<u>24,429</u>
Net Cash From Operating Activities	258,623	(49,375)	209,248
Cash Flows For Investing Activities:			
Interest earnings	5,437	37,168	42,605
Interest and other expenses	( 112,833)	-	( 112,833)
Purchase of investment securities	<u>-</u>	<u>(13,236)</u>	<u>( 13,236)</u>
Net Cash Used For Investing Activities	( 107,396)	23,932	( 83,464)
Cash Flows For Capital and Related Financing Activities:			
Payments of long term debt	( 173,924)	-	( 173,924)
Purchase of fixed assets	<u>(3,261,152)</u>	<u>-</u>	<u>(3,261,152)</u>
Net Cash Used For Financing Activities	(3,435,076)	-	(3,435,076)
Cash Flows From Noncapital Financing Activities:			
Fixed assets acquired with contributed capital	3,208,899	-	3,208,899
Loans to other funds	( 157,091)	-	( 157,091)
Loans from other funds	( 9,298)	25,300	16,002
State grant	<u>181,808</u>	<u>-</u>	<u>181,808</u>
Net Cash From Noncapital Financing Activities	3,224,318	25,300	3,249,618
Net decrease in cash	( 59,531)	( 143)	( 59,674)
Cash and cash equivalents, beginning of year	<u>106,061</u>	<u>4,675</u>	<u>110,736</u>
Cash and cash equivalents, end of year	\$ <u><u>46,530</u></u>	\$ <u><u>4,532</u></u>	\$ <u><u>51,062</u></u>

**Detail Schedule of Revenues and Other Financing Sources -  
Budget and Actual - General Fund  
For the Year Ended June 30, 1990**

<u>Revenues</u>	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Taxes</u>			
Property taxes	\$ 8,971,986	\$ 8,870,071	\$(101,915)
Resident taxes	61,650	66,560	4,910
Yield taxes	1,000	768	( 232)
Other taxes	-	2,008	2,008
Interest and penalties	<u>93,900</u>	<u>140,867</u>	<u>46,967</u>
Total Taxes	9,128,536	9,080,274	( 48,262)
<u>Licences, Permits and Fees</u>			
Motor vehicle permits and fees	725,000	733,493	8,493
Dog licences	800	1,406	606
Business licences, permits and fees	43,885	31,844	( 12,041)
Other fees	<u>57,875</u>	<u>43,905</u>	<u>( 13,970)</u>
Total Licences and Permits	827,560	810,648	( 16,912)
<u>Intergovernmental</u>			
Shared revenues	256,778	256,778	-
Business profits tax	482,714	482,714	-
Highway block grant	117,766	115,035	( 2,731)
Railroad tax	40	40	-
Other	<u>13,500</u>	<u>3,133</u>	<u>( 10,367)</u>
Total Intergovernmental	870,798	857,700	( 13,098)
<u>School-Intergovernmental</u>			
Tri-town tuition	55,390	31,183	( 24,207)
Foundation aid	991,100	991,100	-
Building aid	43,859	43,859	-
Catastrophic	72,490	72,238	( 252)
SAU note	20,532	21,458	926
Rollingsford tuition	540,619	564,509	23,890
Local tri-town tuition	18,464	40,415	21,951
Other	<u>12,870</u>	<u>7,823</u>	<u>( 5,047)</u>
Total School- Intergovernmental	1,755,324	1,772,585	17,261
<u>Interest Income</u>	170,000	264,883	94,883

(Continued)

Schedule A-1 (Cont'd)

**Detail Schedule of Revenues and Other Financing Sources**  
**Budget and Actual - General Fund**  
**For the Year Ended June 30, 1990**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Other Revenues</u>			
School rentals	8,000	8,000	-
Income from departments	133,591	307,114	173,523
Sale of town property	61,860	57,860	( 4,000)
Payment in lieu of taxes	6,000	15,184	9,184
Hydro lease	24,000	11,885	( 12,115)
Other	<u>8,300</u>	<u>-</u>	<u>( 8,300)</u>
Total Other Revenues	<u>241,751</u>	<u>400,043</u>	<u>158,292</u>
Total Revenue	12,993,969	13,186,133	192,164
<u>Other Financing Sources</u>			
Bond proceeds	700,000	700,000	-
Use of fund balance	<u>446,296</u>	<u>446,296</u>	<u>-</u>
Total Other Financing Sources	<u>1,146,296</u>	<u>1,146,296</u>	<u>-</u>
Total Revenues and Other Financing Sources	<u>\$ 14,140,265</u>	<u>\$ 14,332,429</u>	<u>\$ 192,164</u>

**Detail Schedule of Expenditures  
Budget and Actual - General Fund  
For the Year Ended June 30, 1990**

<u>Expenditures</u>	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>General Government</u>			
Mayor/council	\$ 10,412	\$ 9,895	\$ 517
City manager	80,983	77,767	3,216
City clerk	53,903	56,956	( 3,053)
Elections	5,226	3,816	1,410
Assessing	49,818	51,383	( 1,565)
Finance	83,400	71,420	11,980
Assessing	49,818	51,383	( 1,565)
Finance	83,400	71,420	11,980
Data processing	30,981	25,677	5,304
Tax collector	63,854	72,656	( 8,802)
Administration	132,200	107,821	24,379
Planning and zoning	139,175	129,481	9,694
Economic development	7,000	7,048	( 48)
Abatements	101,915	90,000	11,915
Municipal building	<u>40,750</u>	<u>38,735</u>	<u>2,015</u>
Total General Government	799,617	742,655	56,962
<u>Public Safety</u>			
Police administration	166,247	161,075	5,172
Police patrol	509,440	485,720	23,720
Investigation	117,099	116,052	1,047
Police support	109,005	109,165	( 160)
Traffic	35,150	31,300	3,850
Prosecution	38,308	35,211	3,097
Fire administration	84,066	85,994	( 1,928)
Firefighting	496,484	472,584	23,900
Civil defense	1,200	53	1,147
Code enforcement	<u>45,103</u>	<u>44,449</u>	<u>654</u>
Total Public Safety	1,602,102	1,541,603	60,499

(Continued)



**Detail Schedule of Expenditures  
Budget and Actual - General Fund  
For the Year Ended June 30, 1990**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Highways and Streets</u>			
Engineering	79,733	83,039	( 3,306)
DPW administration	246,655	228,601	18,054
Snow removal	134,869	142,224	( 7,355)
Street maintenance	136,833	133,928	2,905
Street cleaning	17,983	11,896	6,087
Drains	29,356	21,542	7,814
Equipment maintenance	90,104	82,666	7,438
Solid waste collection	185,000	191,391	( 6,391)
Solid waste disposal	412,170	399,579	12,591
Sanitary landfill	40,986	33,946	7,040
Street lights	65,000	67,556	( 2,556)
Buildings and grounds	33,000	29,348	3,652
Cemetery	<u>29,166</u>	<u>35,788</u>	<u>( 6,622)</u>
Total Highways and Streets	1,500,855	1,461,504	39,351
<u>Health and Welfare</u>			
Visiting nurse	22,000	22,751	( 751)
Ambulance service	50,000	50,000	-
Welfare	<u>48,027</u>	<u>54,201</u>	<u>( 6,174)</u>
Total Health and Welfare	120,027	126,952	( 6,925)
<u>Culture and Recreation</u>			
Public library	130,175	127,864	2,311
Recreation	81,957	73,242	8,715
Civil promotions	<u>8,700</u>	<u>5,357</u>	<u>3,343</u>
Total Culture and Recreation	220,832	206,463	14,369

(Continued)

**Detail Schedule of Expenditures  
Budget and Actual - General Fund  
For the Year Ended June 30, 1990**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>School Department</u>	<u>7,863,689</u>	<u>7,849,710</u>	<u>13,979</u>
<u>Debt Service</u>			
Principal	313,014	305,551	7,463
Interest	<u>209,013</u>	<u>213,850</u>	( 4,837)
Total Debt Service	522,027	519,401	2,626
<u>Assessment</u>			
County	811,116	811,116	-
Landfill	<u>700,000</u>	<u>703,000</u>	( 3,000)
Total Assessments	1,511,116	1,514,116	( 3,000)
<u>Other Financing Uses</u>			
Transfer out	<u>-</u>	<u>20,347</u>	( 20,347)
Total Other Financing Uses	<u>-</u>	<u>20,347</u>	( 20,347)
Total Expenditures and Other Financing Uses	\$ <u>14,140,265</u>	\$ <u>13,982,751</u>	\$ <u>157,514</u>

Combining Balance Sheets  
June 30, 1990

<u>ASSETS</u>	<u>School Food Services</u>	<u>Conservation Commission</u>	<u>School Categorical Revenue</u>	<u>Historical Preservation</u>	<u>Total</u>
Cash and cash equivalents	\$ -	\$ 1,651	\$ -	\$ -	\$ 1,651
Accounts receivable	13,315	-	104,143	-	117,458
Due from other funds	-	-	13,717	462	14,179
Total Assets	<u>\$ 13,315</u>	<u>\$ 1,651</u>	<u>\$ 117,860</u>	<u>\$ 462</u>	<u>\$ 133,288</u>
<u>LIABILITIES AND FUND EQUITY</u>					
Accounts payable	\$ -	\$ -	\$ 35,274	\$ -	\$ 35,274
Due to other funds	21,904	-	67,162	-	89,066
Total Liabilities	21,904	-	102,436	-	124,340
Fund Equity:					
Unreserved:					
Undesignated	( 8,589)	1,651	15,424	462	8,948
Total Fund Equity	( 8,589)	1,651	15,424	462	8,948
Total Liabilities and Fund Equity	<u>\$ 13,315</u>	<u>\$ 1,651</u>	<u>\$ 117,860</u>	<u>\$ 462</u>	<u>\$ 133,288</u>

## Special Revenue Funds

Combining Statement of Revenues, Expenditures  
and Changes in Fund Equity  
For the Year Ended June 30, 1990

	School Food Services	Conservation Commission	School Categorical Revenue	Historical Preservation	Total
Revenues:					
Intergovernmental	\$ 67,485	\$ -	\$ 506,519	\$ -	\$ 574,004
Charges for services	251,505	-	-	-	251,505
Miscellaneous revenue	<u>1,516</u>	<u>1,185</u>	<u>-</u>	<u>138</u>	<u>2,839</u>
Total Revenues	320,506	1,185	506,519	138	828,348
Expenditures:					
Current					
General government	328,342	360	-	-	328,702
School	<u>-</u>	<u>-</u>	<u>488,883</u>	<u>-</u>	<u>488,883</u>
Total Expenditures	<u>328,342</u>	<u>360</u>	<u>488,883</u>	<u>-</u>	<u>817,585</u>
Excess of revenues over (under) expenditures	( 7,836)	825	17,636	138	10,763
Fund Equities, beginning	( <u>753</u> )	<u>826</u>	( <u>2,212</u> )	<u>324</u>	( <u>1,815</u> )
Fund Equities, ending	<u>\$( 8,589)</u>	<u>\$ 1,651</u>	<u>\$ 15,424</u>	<u>\$ 462</u>	<u>\$ 8,948</u>



## Capital Projects Funds

Combining Balance Sheets  
June 30, 1990

	<u>Sewer Improvement</u>	<u>Sewer Interceptor Project</u>	<u>Malley Farm Project</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ -	\$ -	\$ -
Restricted cash	-	-	149,122
Accounts receivable	81,651	-	-
Due from other funds	<u>522,767</u>	<u>108,882</u>	<u>2,366</u>
Total Assets	\$ <u>604,418</u>	\$ <u>108,882</u>	\$ <u>151,488</u>
<u>LIABILITIES</u>			
Accounts payable	\$ -	\$ -	\$ 11,699
Deferred revenue	81,651	-	-
Due to other funds	-	-	-
Other liabilities and accrued expenses	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	81,651	-	11,699
<u>FUND EQUITY</u>			
Unreserved:			
Undesignated	522,767	108,882	( 9,333)
Designated	<u>-</u>	<u>-</u>	<u>149,122</u>
Total Fund Equity	<u>522,767</u>	<u>108,882</u>	<u>139,789</u>
Total Liabilities and Fund Equity	\$ <u>604,418</u>	\$ <u>108,882</u>	\$ <u>151,488</u>

## Capital Projects Funds

Combining Balance Sheets  
June 30, 1990

<u>Route 16 Sewer Improvements</u>	<u>Capital Improvements</u>	<u>Vocational Education Construction</u>	<u>Water Addition Project</u>	<u>Total</u>
\$ 152,088	\$ -	\$ 651,314	\$ -	\$ 803,402
-	-	-	-	149,122
2,519,810	-	-	-	2,601,461
<u>57,029</u>	<u>299,346</u>	<u>-</u>	<u>-</u>	<u>990,390</u>
\$ <u>2,728,927</u>	\$ <u>299,346</u>	\$ <u>651,314</u>	\$ <u>-</u>	\$ <u>4,544,375</u>
\$ 80,736	\$ 4,139	\$ 216,000	\$ -	\$ 312,574
2,519,810	-	-	-	2,601,461
-	-	19,839	157,091	176,930
<u>152,089</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>152,089</u>
2,752,635	4,139	235,839	157,091	3,243,054
( 23,708)	295,207	415,475	(157,091)	1,152,199
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>149,122</u>
( <u>23,708</u> )	<u>295,207</u>	<u>415,475</u>	<u>(157,091)</u>	<u>1,301,321</u>
\$ <u>2,728,927</u>	\$ <u>299,346</u>	\$ <u>651,314</u>	\$ <u>-</u>	\$ <u>4,544,375</u>

# Capital Projects Funds

Schedule C-2

## Combining Statement of Revenue, Expenditures, and Changes in Fund Equity For the Year Ended June 30, 1990

	Sewer <u>Improvement</u>	Sewer Interceptor <u>Project</u>	Malley Farm <u>Project</u>
Revenues:			
Intergovernmental	\$ 58,392	\$ -	\$ -
Interest income	43,565	8,320	-
Charges for services	47,584	-	-
Other revenue	<u>-</u>	<u>-</u>	<u>224,734</u>
Total Revenues	149,541	8,320	224,734
Other Financing Sources:			
Transfers in (out) from other funds	-	-	-
Proceeds from long-term debt	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues and Other Financing Source	149,541	8,320	224,734
Expenditures:			
Current			
Miscellaneous	-	-	39,066
Debt Service			
Principal	140,000	-	50,000
Interest	187,049	-	23,650
Capital outlay	<u>208</u>	<u>7,148</u>	<u>7,472</u>
Total Expenditures	<u>327,257</u>	<u>7,148</u>	<u>120,188</u>
Excess of revenues and other sources over (under) expenditures and other uses	(177,716)	1,172	104,546
Fund Equities, June 30, 1989	<u>700,483</u>	<u>107,710</u>	<u>35,243</u>
Fund Equities, June 30, 1990	\$ <u>522,767</u>	\$ <u>108,882</u>	\$ <u>139,789</u>

## Capital Projects Funds

**Combining Statement of Revenue, Expenditures,  
and Changes in Fund Equity  
For the Year Ended June 30, 1990**

<u>Route 16 Sewer Improvements</u>	<u>Capital Improvements</u>	<u>Vocational Education Construction</u>	<u>Water Addition Projects</u>	<u>Total</u>
\$ -	\$ -	\$ 3,316,905	\$ -	\$ 3,375,297
71,330	32,771	19,892	-	175,878
230,040	-	-	-	277,624
<u>-</u>	<u>18,000</u>	<u>-</u>	<u>-</u>	<u>242,734</u>
301,370	50,771	3,336,797	-	4,071,533
-	20,347	-	-	20,347
<u>3,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,000,000</u>
3,301,370	71,118	3,336,797	-	7,091,880
2,504,070	735,525	2,923,106	157,091	6,334,620
-	-	-	-	190,000
110,134	-	-	-	320,833
<u>6,046</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,112</u>
<u>2,620,250</u>	<u>735,525</u>	<u>2,923,106</u>	<u>157,091</u>	<u>6,890,565</u>
681,120	(664,407)	413,691	(157,091)	201,315
( 704,828)	959,614	1,784	-	1,100,006
\$ ( <u>23,708</u> )	\$ <u>295,207</u>	\$ <u>415,475</u>	\$ ( <u>157,091</u> )	\$ <u>1,301,321</u>



## Enterprise Funds

Combining Balance Sheets  
June 30, 1990

<u>ASSETS</u>	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Totals</u>
Current Assets:			
Cash and cash equivalents	\$ 46,530	\$ -	\$ 46,530
Accounts receivable	42,153	57,530	99,683
Inventory	56,716	-	56,716
Due from other funds	<u>157,091</u>	<u>-</u>	<u>157,091</u>
Total Current Assets	302,490	57,530	360,020
Property, Plant and Equipment, net of accumulated depreciation of \$1,379,900 in the Water Fund and \$2,410,865 in the Sewer Fund	<u>1,844,958</u>	<u>9,588,553</u>	<u>11,433,511</u>
Total Assets	\$ <u>2,147,448</u>	\$ <u>9,646,083</u>	\$ <u>11,793,531</u>
<u>LIABILITIES, CONTRIBUTED CAPITAL AND RETAINED EARNINGS</u>			
Current Liabilities:			
Other liabilities and accrued expenses	\$ 30,058	\$ 25,621	\$ 55,679
Due to other funds	10,678	4,712	15,390
Current maturities of long-term debt	<u>25,000</u>	<u>148,924</u>	<u>173,924</u>
Total Current Liabilities	65,736	179,257	244,993
Long-Term Debt, net of current maturities	<u>-</u>	<u>716,456</u>	<u>716,456</u>
Total Liabilities	65,736	895,713	961,449
Contributed Capital and Retained Earnings:			
Contributed capital	750,430	8,005,339	8,755,769
Retained earnings	<u>1,331,282</u>	<u>745,031</u>	<u>2,076,313</u>
Total Contributed Capital and Retained Earnings	<u>2,081,712</u>	<u>8,750,370</u>	<u>10,832,082</u>
Total Liabilities, Contributed Capital and Retained Earnings	\$ <u>2,147,448</u>	\$ <u>9,646,083</u>	\$ <u>11,793,531</u>

**Enterprise Funds**  
**Combining Statement of Revenues, Expenses**  
**and Changes in Retained Earnings**  
**For the Year Ended June 30, 1990**

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Totals</u>
Operating Revenues:			
Water and sewer fees	\$ 519,804	\$ 462,181	\$ 981,985
Merchandise sales and job work	<u>54,522</u>	<u>-</u>	<u>54,522</u>
Total Operating Revenues	574,326	462,181	1,036,507
Operating Expenses:			
Sewer expenses	-	355,335	355,335
Water supply	213,351	-	213,351
Distribution	52,756	-	52,756
General and administrative	145,138	41,913	187,051
Depreciation	136,370	185,746	322,116
Major repairs	<u>28,762</u>	<u>-</u>	<u>28,762</u>
Total Operating Expenses	<u>576,377</u>	<u>582,994</u>	<u>1,159,371</u>
Operating Income (Loss)	( 2,051)	(120,813)	( 122,864)
Nonoperating Income (Expenses):			
State grants	-	181,808	181,808
Interest income	4,187	1,250	5,437
Interest and other expenses	( 30,463)	( 82,370)	( 112,833)
Total Nonoperating Income Expenses	( 26,276)	100,688	74,412
Net Income (Loss)	( 28,327)	( 20,125)	( 48,452)
Depreciation on assets acquired with contributed capital and municipal investment	<u>13,394</u>	<u>141,009</u>	<u>154,403</u>
Increase in retained earnings	( 14,933)	120,884	105,951
Retained Earnings, beginning	<u>1,346,215</u>	<u>624,147</u>	<u>1,970,362</u>
Retained Earnings, ending	\$ <u>1,331,282</u>	\$ <u>745,031</u>	\$ <u>2,076,313</u>

**Enterprise Funds**  
**Combining Statement of Revenues and**  
**Expenses, Budget and Actual**  
**For the Year Ended June 30, 1990**

	Water Fund			Sewer Fund		
	Budget	Actual (Budgetary Basis)	Variance Favorable (Unfavorable)	Budget	Actual (Budgetary Basis)	Variance Favorable (Unfavorable)
Operating Revenues						
Fees	\$ 565,656	\$ 519,804	\$ ( 45,852)	\$ 494,384	\$ 462,181	\$ (32,203)
Merchandise sale and job work	<u>52,000</u>	<u>54,522</u>	<u>2,522</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Operating Revenue	617,656	574,326	( 43,330)	494,384	462,181	(32,203)
Operating Expenses						
Sewer expenses	-	-	-	371,634	355,335	16,299
Distribution	88,000	52,756	35,244	-	-	-
Water supply	219,600	210,594	9,006	-	-	-
General and administration	172,706	147,895	24,811	43,249	41,913	1,336
Major repairs	-	28,762	( 28,762)	-	-	-
Purchase of assets	114,000	46,327	67,673	35,000	5,926	29,074
Debt service	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>148,924</u>	<u>148,924</u>	<u>-</u>
Total Operating Expenses	619,306	511,334	107,972	598,807	552,098	46,709
Nonoperating Income and (Expenses)						
State grants	-	-	-	181,808	181,808	-
Interest income	4,000	4,188	188	1,500	1,250	( 250)
Interest and other expenses	<u>( 2,350)</u>	<u>( 30,464)</u>	<u>( 28,114)</u>	<u>( 78,885)</u>	<u>( 82,370)</u>	<u>( 3,485)</u>
Total Nonoperating Income and (Expenses)	<u>1,650</u>	<u>( 26,276)</u>	<u>( 27,926)</u>	<u>104,423</u>	<u>100,688</u>	<u>( 3,735)</u>
Net Income (Loss)	<u>\$ -</u>	<u>\$ 36,716</u>	<u>\$ 36,716</u>	<u>\$ -</u>	<u>\$ 10,771</u>	<u>\$ 10,771</u>

## Enterprise Funds

**Combining Statement of Cash Flows  
For the Year Ended June 30, 1990**

Cash Flows Provided From Operating Activities:	Water <u>Fund</u>	Sewer <u>Fund</u>	<u>Totals</u>
Operating income (loss)	\$( 2,051)	\$( 120,813)	\$( 122,864)
Adjustments to reconcile operating loss to net cash provided from operating activities:			
Depreciation	136,370	185,746	322,116
Loss on disposal of fixed assets	28,114	3,102	31,216
(Increase) decrease in:			
Accounts receivable	3,572	( 2,602)	970
Inventory	2,756	-	2,756
Increase (decrease) in:			
Other liabilities and accrued			
Increase (decrease) in:			
Other liabilities and accrued expenses	<u>19,284</u>	<u>5,145</u>	<u>24,429</u>
Net Cash Provided From Operating Activities	188,045	70,578	258,623
Cash Flows Provided From Investing Activities:			
Interest earnings	4,187	1,250	5,437
Interest and other expenses	( <u>30,463</u> )	( <u>82,370</u> )	( <u>112,833</u> )
Net Cash Provided From Operating Activities	( 26,276)	( 81,120)	( 107,396)
Cash Flows Used in Capital and Related Financing Activities:			
Payment of long-term debt	( 25,000)	( 148,924)	( 173,924)
Purchase of fixed assets	( <u>46,327</u> )	( <u>3,214,825</u> )	( <u>3,261,152</u> )
Net Cash Used in Capital and Related Financing Activities	( 71,327)	(3,363,749)	(3,435,076)
Cash Flows Provided From (Used) in Non-Capital Financing Activities:			
Fixed assets acquired with contributed capital	-	3,208,899	3,208,899
Loans to other funds	(157,091)	-	( 157,091)
Loans from other funds	7,118	( 16,416)	( 9,298)
State grant	<u>-</u>	<u>181,808</u>	<u>181,808</u>
Net Cash Used in Non-Capital Financing Activities	(149,973)	<u>3,374,291</u>	<u>3,224,318</u>
Net decrease in cash	( 59,531)	-	( 59,531)
Cash and Cash Equivalents, Beginning of Year	<u>106,061</u>	<u>-</u>	( <u>106,061</u> )
Cash and Cash Equivalents, End of Year	\$ <u>46,530</u>	\$ <u>-</u>	\$ <u>46,530</u>



## Non-Expendable Trust Funds

Schedule E-1

Combining Balance Sheet  
June 30, 1990

	Cemetery Funds	School District Fund	Chandler Library Fund	Total
<u>ASSETS</u>				
Cash and cash equivalents	\$ 1,676	\$ 500	\$ 2,356	\$ 4,532
Investments	<u>168,543</u>	<u>240,267</u>	<u>-</u>	<u>408,810</u>
Total Assets	\$ <u>170,219</u>	\$ <u>240,767</u>	\$ <u>2,356</u>	\$ <u>413,342</u>
<u>LIABILITIES AND FUND BALANCES</u>				
Due to other funds	\$ -	\$ 25,300	\$ -	\$ 25,300
Total Liabilities	-	25,300	-	25,300
Fund Balance:				
Unreserved, undesignated	65,386	1,641	356	67,383
Reserved for endowments	<u>104,833</u>	<u>213,826</u>	<u>2,000</u>	<u>320,659</u>
Total Fund Balances	<u>170,219</u>	<u>215,467</u>	<u>2,356</u>	<u>388,042</u>
Total Liabilities and Fund Balances	\$ <u>170,219</u>	\$ <u>240,767</u>	\$ <u>2,356</u>	\$ <u>413,342</u>

## Non-Expendable Trust Funds

**Combining Statements of Revenue, Expenses and  
Changes in Fund Equity  
For the Year Non-Expendable Trust Funds**

	Cemetery Funds	School District Fund	Chandler Library Fund	Total
Operating Revenues:				
Contributions	\$ <u>430</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>430</u>
Total Operating Revenues	430	-	-	430
Operating Expenses:				
Other expenses	<u>1,200</u>	<u>48,222</u>	<u>383</u>	<u>49,805</u>
Total Operating Expenses	<u>1,200</u>	<u>48,222</u>	<u>383</u>	<u>49,805</u>
Operating Income (Loss)	( 770)	( 48,222)	( 383)	( 49,375)
Non-Operating Revenue:				
Interest income	<u>13,684</u>	<u>23,290</u>	<u>194</u>	<u>37,168</u>
Total Non-Operating Revenue	<u>13,684</u>	<u>23,290</u>	<u>194</u>	<u>37,168</u>
Net Income	12,914	( 24,932)	( 189)	( 12,207)
Fund Equities, July 1, 1989	<u>157,305</u>	<u>240,399</u>	<u>2,545</u>	<u>400,249</u>
Fund Equities, June 30, 1990	\$ <u>170,219</u>	\$ <u>215,467</u>	\$ <u>2,350</u>	\$ <u>388,042</u>

## Non-Expendable Trust Funds

**Combining Statement of Cash Flows  
For the Year Ended June 30, 1990**

	<u>Cemetery Funds</u>	<u>School District Fund</u>	<u>Chandler Library Fund</u>	<u>Total</u>
Cash Flows Provided From Operating Activities:				
Operating income (loss)	\$( <u>700</u> )	\$( <u>48,222</u> )	\$( <u>383</u> )	\$( <u>49,375</u> )
Net Cash Provided From Operating Activities	( 770)	(48,222)	( 383)	(49,375)
Cash Flows Provided From Investing Activities:				
Purchase of investing securities	(12,808)	( 368)	-	(13,236)
Interest earnings	<u>13,684</u>	<u>23,290</u>	<u>194</u>	<u>37,168</u>
Net Cash Provided From Investing Activities	816	22,922	194	23,932
Cash Flows From Non-Capital Financing Activities:				
Loan from other funds	<u>-</u>	<u>25,300</u>	<u>-</u>	<u>25,300</u>
Net Cash Provided From Non-Capital Financing Activities	<u>-</u>	<u>25,300</u>	<u>-</u>	<u>25,300</u>
Net increase/decrease in cash	46	-	( 89)	( 143)
Cash and cash equivalents, beginning of year	<u>1,630</u>	<u>500</u>	<u>2,545</u>	<u>4,675</u>
Cash and cash equivalents, end of year	\$ <u><u>1,676</u></u>	\$ <u><u>500</u></u>	\$ <u><u>2,356</u></u>	\$ <u><u>4,532</u></u>

Schedule of General Fixed Assets by Source  
June 30, 1990

GENERAL FIXED ASSETS

Buildings and Land	\$ 1,975,768
Equipment	<u>1,648,132</u>
Total general fixed assets	\$ <u>3,623,900</u>

INVESTMENTS IN GENERAL FIXED ASSETS

General fund revenues	\$ <u>3,623,900</u>
Total investments in general fixed assets	\$ <u>3,623,900</u>

**Schedule of Changes in General Fixed Assets**  
**By Function and Activity**  
**For the Year Ended June 30, 1990**

	General Fixed Assets <u>June 30, 1989</u>	<u>Additions</u>	<u>Deletions</u>	General Fixed Assets <u>June 30, 1990</u>
General Government:				
City manager	\$ 14,740	\$ -	\$ -	\$ 14,740
City clerk	3,950	-	-	3,950
Finance	56,699	-	-	56,699
Tax collector	5,186	-	-	5,186
Municipal building	379,896	10,200	-	390,096
Planning and zoning	<u>4,533</u>	<u>-</u>	<u>-</u>	<u>4,533</u>
Total General Government	465,004	10,200	-	475,204
Public Safety:				
Police	525,708	21,916	6,592	541,032
Fire	<u>1,001,086</u>	<u>10,879</u>	<u>17,155</u>	<u>994,810</u>
Total Public Safety	1,526,794	32,795	23,747	1,535,842
Public Works:				
Engineering	4,498	-	-	4,498
Highway	994,996	7,524	81,500	921,020
Cemetery	<u>74,771</u>	<u>-</u>	<u>-</u>	<u>74,771</u>
Total Public Works	1,074,265	7,524	81,500	1,000,289
Health and Welfare:				
Welfare	<u>700</u>	<u>-</u>	<u>-</u>	<u>700</u>
Total Health and Welfare	700	-	-	700
Culture and Recreation:				
Library	501,617	18,029	-	519,646
Recreation	<u>91,091</u>	<u>1,128</u>	<u>-</u>	<u>92,219</u>
Total Culture and Recreation	<u>592,708</u>	<u>19,157</u>	<u>-</u>	<u>611,865</u>
Total General Fixed Assets	\$ <u>3,659,471</u>	\$ <u>69,676</u>	\$ <u>105,247</u>	\$ <u>3,623,900</u>



**Schedule of General Fixed Assets  
By Function and Activity  
For the Year Ended June 30, 1990**

	<u>Total</u>	<u>Building and Land</u>	<u>Equipment</u>
General Government:			
City manager	\$ 14,740	\$ -	\$ 14,740
City clerk	3,950	-	3,950
Finance	56,699	-	56,699
Tax collector	5,186	-	5,186
Municipal building	390,096	375,036	15,060
Planning and zoning	<u>4,533</u>	<u>-</u>	<u>4,533</u>
Total General Government	475,204	375,036	100,168
Public Safety:			
Police	541,032	398,187	142,845
Fire	994,809	372,632	622,177
Building inspector	<u>1</u>	<u>-</u>	<u>1</u>
Total Public Safety	1,535,842	770,819	765,023
Public Works:			
Engineering	4,498	-	4,498
Highway	921,020	247,697	673,323
Cemetery	<u>74,771</u>	<u>69,435</u>	<u>5,336</u>
Total Public Works	1,000,289	317,132	683,157
Health and Welfare:			
Welfare	<u>700</u>	<u>-</u>	<u>700</u>
Total Health and Welfare	700	-	700
Culture and Recreation:			
Library	519,646	457,220	62,426
Recreation	<u>92,219</u>	<u>55,561</u>	<u>36,658</u>
Total Culture and Recreation	<u>611,865</u>	<u>512,781</u>	<u>99,084</u>
Total General Fixed Assets	\$ <u>3,623,900</u>	\$ <u>1,975,768</u>	\$ <u>1,648,132</u>

The full audit report is on file and available for inspection by the public at City Hall, Main Street, Somersworth, N.H.





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